

SHEEP'S WOOL ON THE SKIN.

LETTER

FROM THE

SECRETARY OF THE TREASURY

TRANSMITTING

INFORMATION IN RELATION TO THE IMPORTATION

OF

Sheep's Wool on the Skin.

RENDERED IN COMPLIANCE WITH A RESOLUTION OF THE HOUSE OF REPRESENTA-
TIVES OF THE 11TH INSTANT.

DECEMBER 20, 1826.

Read, and referred to the Committee on Manufactures.

WASHINGTON :

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1826.

TREASURY DEPARTMENT,

December 20th, 1826.

SIR : In obedience to a resolution of the House of Representatives of the 11th instant, "directing the Secretary of the Treasury to report to the House whether sheep's wool on the skin is allowed to be imported free of duty, and how much of such wool has been imported during each of the two last years," I have the honor to submit a letter from the First Comptroller of the Treasury, with the correspondence therein referred to, which contains all the information in the Department, upon the subject of the resolution.

I have the honor to remain,

With the highest respect,

Your most obedient servant,

RICHARD RUSH.

The Hon. the SPEAKER of the House of Reps.

TREASURY DEPARTMENT,

Comptroller's Office, December 19th, 1826.

SIR: The resolution of the House of Representatives of the 11th instant, which you have referred to me for the information required, therein directs, that the Secretary of the Treasury report to that House "whether sheep's wool on the skin is allowed to be imported free of duty, and how much of such wool has been imported during each of the two last years."

In reply to the inquiries contained in that resolution, I have the honor to state, that upon the question being submitted to this Department, whether sheep skins with the wool on, were entitled to the exemption from duty extended by law to raw skins or hides, it was decided that the skins were, but the wool was not so entitled.

A copy of that decision being contained in a letter to Collector Steele, under date of the 20th November, 1822, is enclosed herewith, numbered 1.

It having been represented to the Treasury, in the month of April last, that a different construction was put upon the law by some of the Collectors, who, considering sheep skins with the wool on, in the character of "*raw skins*," excepted them from duty, letters were addressed by this Department to the Collectors at Boston, New-York and Baltimore.

Copies of those letters, of the answers received to them, and the instructions predicated thereon, are enclosed herewith, numbered 2, 3, 4, 5 and 6.

The Collector at Baltimore, in his answer, it will be perceived, refers to a letter from this Department under date of the 15th October, 1823.

A copy of that letter is enclosed (No. 7,) to shew that the instructions contained in it had relation to a different article from raw sheep skins with the wool on.

With respect to the quantity of sheep's wool on the skin, which has been imported during each of the two last years, I have to observe, that there is no information in this Department, nor is it believed in the Custom-Houses, as it is not presumed that a special account of such skins has been kept.

A communication on that point will, however, be made to the Collectors of the principal ports, whose answers shall be laid before you immediately after their receipt.

With considerations of high respect,

I have the honor to be,

Your obedient servant,

JOS. ANDERSON, *Comptroller.*

Hon. RICHARD RUSH,
Secretary of the Treasury.

No. 1.

TREASURY DEPARTMENT,

Comptroller's Office, 20th November, 1826.

SIR : I have received your letter of the 16th instant, relative to the sheepskins imported by Messrs George D. Blackie, and others, with the wool on.

Upon mature consideration of the subject, I am of opinion, that the wool imported, although the skins are exempted, is liable to duty. In this opinion the Secretary of the Treasury concurs. The manner of ascertaining the quantity and value of the wool, is left to your own judgment.

Respectfully,

JOS. ANDERSON, *Comptroller.*

JOHN STEELE, Esq.

Collector, Philadelphia.

No. 2.

CUSTOM HOUSE, BALTIMORE,

Collector's Office, 20th April, 1826.

SIR : In answer to the inquiry in your letter of the 18th instant, I can only say, that the instances of sheep skins imported here with the wool on, have been so rare, that we could not, as yet, turn to one, but our recollection is, that a few have been brought from Buenos Ayres, or other South American countries, in such a state as fitted them for foot mats, or other special purposes; on which, as slightly dressed, a duty of fifteen per cent. was taken, agreeably to instructions from the Comptroller's office, of the date of 15th October, 1823. If any considerable quantities had arrived, wearing the appearance of the wool being the principal object of the importation, we should probably have dealt with them as that article constituting their distinctive character for duty. In some cases, again, we think they might have been passed free, as directed in the case of fish skins, &c. heretofore.

JAMES H. McCULLOCH.

No. 3.

CUSTOM HOUSE, NEW YORK,

Collector's Office, 22d April, 1826.

SIR : I have received your letter of the 18th instant, stating that information had been received from a highly respectable source, stating that importations had been made, to a considerable extent, of

sheep skins with the *wool on*, which had been admitted free of duty, and requesting information as to the practice at this office, in relation to such skins.

In answer I state that, "*raw hides and skins*" (by the act of 27th April, 1816) have been admitted free of duty, whether having hair, fur, or wool, thereon, so long as the hides or skins were in the raw state, as taken from the animal, and only dried or salted.

With respect, &c.

JONATHAN THOMPSON.

Hon. JOSEPH ANDERSON,
Comptroller of the Treasury.

No. 4.

Custom House, Boston, April 24th, 1826.

SIR : There have been several importations into this port of sheep skins with the *wool on*, but not in any considerable quantity, until the arrival on the 20th inst. of the brig *Banian*, from Buenos Ayres, which has a very large quantity. I have considered them free, under the 2d section of the Act of April 27th, 1816, being included in the words "*raw hides and skins.*" It is true that the *wool* separated from the *skins*, pays a duty; so does *horse hair*, and that from the skins of *horned cattle*, when imported separate; but the *hides* being covered with it, has not subjected *them* or *goat skins* to duty.

No doubt considerable *wool* may be thus introduced, but I do not perceive how a duty can be enacted upon them, without an amendment to the tariff, establishing an ad valorem duty upon *Sheep Skins with the wool on*, or a specific duty on each skin, on the pound of skin and wool. If they are classed as "*unenumerated articles,*" and subject to 15 per cent. the same reasoning would also subject *Ox and Horse Hides* and *Goat Skins* to 15 per cent. and if they are charged with the duty on *Wool* at 25 per cent. ad valorem, the skins would thus pay as much duty as the *wool*, when they are in fact free.

But as my views may be incorrect, I shall cause the duty on this last importation to be received, subject to your decision, whether to be exacted or not, and if exacted, the rate of duty.

With respect, &c.

H. A. S. DEARBORN.

Hon. JOSEPH ANDERSON,
Comptroller of the Treasury.

No. 5.

TREASURY DEPARTMENT,

Comptroller's Office, 29th April, 1826.

SIR : From the tenor of your reply to my letter of the 18th inst. which has just been received, I am induced immediately to enclose

you a copy of a letter addressed by this Department to the Collector at Philadelphia, under date of the 20th November, 1822, shewing the footing on which Sheep Skins imported with the wool on, should be placed.

You will be pleased to consider the instructions in that letter, as though they were addressed to yourself.

Respectfully,

JOS. ANDERSON,

Comptroller.

H. A. S. DEARBORN, Esq.

Collector, Boston.

No. 6.

TREASURY DEPARTMENT,

Comptroller's Office, 1st May, 1826.

SIR : From the tenor of your reply to my letter of the 18th ult. I am induced to enclose you a copy of a letter addressed by this Department to the Collector at Philadelphia under date of the 20th November, 1822, shewing the footing on which Sheep Skins imported with wool on, should be placed.

You will be pleased to consider the instructions in that letter, as though they were addressed to yourself.

Respectfully,

JOS. ANDERSON,

Comptroller.

JON'N THOMPSON, Esq.

Collector, New York, } *Copy to each.*

JAMES H. McCULLOCH, *Baltimore,* }

No. 7.

TREASURY DEPARTMENT,

Comptroller's Office, Oct. 15th, 1823.

SIR : I have received your letter of the 13th instant, stating the reasons which induced you to consider dressed Catskins, or Furs, in the light of leather, and liable to an ad valorem duty of 30 per cent.

Upon mature consideration of the subject, I am of opinion, that as undressed Furs are free of duty, and dressed Furs are not specially provided for in the tariff, otherwise than as "all articles not free, and not subject to any other rate of duty," the latter are liable only to the rate properly chargeable upon such articles.

Respectfully,

JOS. ANDERSON,

Comptroller.

JAMES H. McCULLOCH, Esq.

Collector, Baltimore.